

Internal Revenue Service

memorandum

CC:TL

Br4:JTChalhoub

date: **MAR 11 1987**

to: District Counsel, Boston NA:BOS
ATTN: David N. Brodsky

from: Director, Tax Litigation Division CC:TL

subject: [REDACTED]

This will acknowledge receipt of your memorandum of March 9, 1987 in which you withdraw your December 22, 1986, request for technical advice in view of the Manhattan District Director's subsequent February 24, 1987 memorandum.

Our offices have been in frequent telephonic communication regarding the procedural status of the summary assessments in this case. We agree, at this point, that the Service's interests are best protected by summary assessments of the excessive carrybacks and collection (or suitable bond). Nothing that the taxpayers' counsel has proposed to date is satisfactory. In sum, this is the advice which we furnished you in our April 30, 1986, formal technical advice memorandum.

Counsel for the taxpayers has asked for a meeting at the National Office and we have agreed to listen to what they have to say. As communicated to you by Mr. Chalhoub, the Director, Tax Litigation Division, will attend the meeting as well as Messrs. Chalhoub and Salamy. Prior to the meeting, we would like to assure ourselves that we have fully considered the matter at hand so as to avoid any last minute surprises. This will place us in the strongest possible position to respond to the taxpayers' next move. Inasmuch as the assessments are expected to approach [REDACTED] dollars, counsel may decide to take other action. Hopefully, you can arrive here in sufficient time to have a discussion with us prior to meeting with counsel at [REDACTED] on [REDACTED].

ROBERT P. RUWE
Director

By: 

HENRY G. SALAMY
Chief, Branch No. 4
Tax Litigation Division

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